



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

### 2001 Assembly Bill 789

### Assembly Amendment 1

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*Assembly Bill 789* would exempt, from state income taxation, the federal pension payments of persons who worked as Wisconsin National Guard technicians as of December 31, 1963 and were later recognized as federal employees under the National Guard Technician Act of 1968. Also under the bill, the technicians, or their surviving spouses, would not be liable for any interest or penalties on outstanding tax liabilities owed on payments received from the U.S. Civil Service Retirement System and could claim a refund for such payments made before the effective date of the bill, if the claim is filed within one year after the bill takes effect.

*Assembly Amendment 1* eliminates the requirement that the technician must have worked as a Wisconsin National Guard technician *as of December 31, 1963*. The concern is that some National Guard technicians were hired right out of active military service *after* December 31, 1963. Under the bill, they would not qualify for the tax exemption because they were not working as technicians on December 31, 1963, even though they had prior active duty military service which gave them a service computation date before December 31, 1963, and they later became federal technicians under the National Guard Technician Act.

Assembly Amendment 1 was introduced and adopted by the Assembly Committee on Veterans and Military Affairs and the bill was recommended for passage, as amended, on February 27, 2002. The votes on adoption and passage, as amended, were Ayes, 9; Noes, 0.

PS:tlu